

# Instructions for Form IR-18J

## Joint Economic Development District (JEDD) Quarterly Statement of Estimated Income Tax

Use to prepare returns for tax year **2020**

### What's New?

#### **Madison Township JEDD added to JEDD filing forms.**

Effective 8/20/2019, Columbus now administers the income tax for the Madison Township JEDD.

### Do I Need to File?

Individuals either working or living within the North Picakway County, Prairie Township, or Madison Township JEDD areas are liable for JEDD income tax.

If you do not pay the total amount of estimated tax for the year with Form IR-21J, Declaration of Estimated Tax, you must make the remaining payments using Form IR-18J.

You must file and pay estimated tax if:

- You expect to owe more than \$200 in JEDD tax in 2020, or
- You are a nonresident who has taxable income in any of the three JEDDs.

### General Instructions

After filing Form IR-21J, you will use Form IR-18J to file remaining quarterly payments. Payments are due:

- June 15, 2020
- September 15, 2020
- January 15, 2021

To complete Form IR-18J:

**Line 1:** Indicate the amount of the installment.

**Line 2:** Indicate the amount of unused credit (including pre-payment amounts made on an earlier voucher), if any, to be applied to this installment. Credit for overpayment of your prior year's taxes may be applied entirely to the first installment made with Form IR-21J, or

divided evenly between each quarterly payment.

**Line 3:** Subtract line 2 from line 1. This is the amount of payment due. Your payment should match this amount.

Each estimated tax payment must include a payment of at least 25% of the total estimated tax shown on Form IR-21J or include a credit carry-forward.

All 2020 quarterly estimated payments must total at least 90% of the total tax liability shown on your 2020 tax return or at least 100% of the total tax liability shown on your 2019 tax return. If all estimated payments total an amount less than either of these criteria, or if payments are not made by the due dates listed above, you will be subject to penalty and interest.

### Finishing and Filing the Return

Mail your completed Form IR-18J to:

Make payable to: CITY TREASURER  
Mail to: Columbus Income Tax Division  
PO Box 182158  
Columbus, Ohio 43218-2158

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